

In re Big Lots, Inc., et al., Case No. 24-11967

Exhibit C

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
Hourly Services					
Tax Compliance Services					
9/9/2024	Brian Trueman	Director	0924F0234: Florida - BLI, Inc. state extension issue, review letter to state for resolution.	0.50	
9/9/2024	Stella Huang	Senior Associate	0924F0235: Prepare attribute schedule on carryforwards for net operating loss, charitable contributions, and credits for unitary states	4.00	
9/9/2024	Stella Huang	Senior Associate	0924F0236: Call State of Florida about Big Lots, Inc. state extension issue (0.5) and prepare letter to state for resolution (1.5)	2.00	
9/10/2024	Brian Trueman	Director	0924F0237: Meeting with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) to discuss the filing OK franchise returns and filing consolidated FL and GA returns, updates on FL extension letter to the state, NY refund issue being resolved with the state, and impact of bankruptcy on estimates that need to be paid for this year with B. Trueman (PwC), S. Huang (PwC)	1.50	
9/10/2024	Brian Trueman	Director	0924F0238: Compliance questions (Big Lots - Brian G) - CPHI returns update and discussion with BL Federal team on status of 2023 Federal return, TP implications & timing of completion.	1.00	
9/10/2024	Stella Huang	Senior Associate	0924F0239: Meeting with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) to discuss the filing OK franchise returns and filing consolidated FL and GA returns, updates on FL extension letter to the state, NY refund issue being resolved with the state, and impact of bankruptcy on estimates that need to be paid for this year with B. Trueman (PwC), S. Huang (PwC)	1.50	
9/11/2024	Stella Huang	Senior Associate	0924F0240: Prepare attribute schedule on carryforwards for net operating loss, charitable contributions, and credits for separate states	2.00	
9/11/2024	Stella Huang	Senior Associate	0924F0241: Review .xmls for Consolidated Property Holdings, Inc. separate returns	0.50	
9/13/2024	Brian Trueman	Director	0924F0242: New York refund solution - respond to NY auditor questions.	0.50	
9/17/2024	Lesa Shoemaker	Partner	0924F0243: Current state tax returns review	0.50	
9/17/2024	Brian Trueman	Director	0924F0244: Review of state depreciation for FY23 state returns.	1.00	
9/17/2024	Hope Randolph	Associate	0924F0245: Entered M Adjustments provided by the client into OneSource Income Tax (OIT) system, and uploaded deliverable files to Sightline for the client to review.	0.50	
9/19/2024	Brian Trueman	Director	0924F0246: NYS refund resolution with NY DOR	0.50	
9/20/2024	Brian Trueman	Director	0924F0247: New York update, review & comment on State attributes by entity.	2.00	
9/20/2024	Hope Randolph	Associate	0924F0248: Entered an M Adjustment provided by the client into OneSource Income Tax (OIT) system, and uploaded the deliverable file to Sightline for the client to review.	0.50	
9/23/2024	Stella Huang	Senior Associate	0924F0249: Prepare 163j attribute schedule	2.50	
9/23/2024	Hope Randolph	Associate	0924F0250: Entering more M Adjustments into OneSource and providing the deliverable files in Sightline	0.50	
9/24/2024	Brian Trueman	Director	0924F0251: Meeting with Big Lots discussing impacts of Transfer Pricing for states, updates on apportionment and federal returns for compliance, and NY refund issue related to NOL carryback with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC)	0.50	
9/24/2024	Brian Trueman	Director	0924F0252: Call with NYDOR on refund claim status for NOL carrybacks.	1.00	
9/24/2024	Anna Belluardo	Manager	0924F0253: Meeting with Big Lots discussing impacts of Transfer Pricing for states, updates on apportionment and federal returns for compliance, and NY refund issue related to NOL carryback with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC)	0.50	

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9/24/2024	Stella Huang	Senior Associate	0924F0254: Meeting with Big Lots discussing impacts of Transfer Pricing for states, updates on apportionment and federal returns for compliance, and NY refund issue related to NOL carryback with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) and B. Trueman (PwC), A. Belluardo (PwC), S. Huang (PwC)	0.50	
10/1/2024	Brian Trueman	Director	1024F0255: Federal return update, timing on state apportionment and Gain/Loss adjustments.	0.50	
10/1/2024	Anna Belluardo	Manager	1024F0256: Coordinating compliance resources and granting team members necessary access	0.50	
10/2/2024	Stella Huang	Senior Associate	1024F0257: OIT access for new team members	0.50	
10/3/2024	Austin Oberhausen	Manager	1024F0258: Walking team through client schedules for the preparation of the form 4562 in the 2023 tax return, follow up communications with client	1.00	
10/3/2024	Stella Huang	Senior Associate	1024F0259: Review workpapers list for associate to prepare	1.00	
10/3/2024	Hope Randolph	Associate	1024F0260: Began filling out Form 4562 in OIT	0.50	
10/3/2024	Tommy McAvoy	Associate	1024F0261: Updating 2023 Compliance workpapers for IA, IN, MI, OK, AR, AL, SC	3.50	
10/4/2024	Hope Randolph	Associate	1024F0262: Finished filling out Form 4562 in OIT	1.00	
10/4/2024	Matthew Messer	Associate	1024F0263: Complete Form 4562 in OIT	1.50	
10/7/2024	Brian Trueman	Director	1024F0264: Discussion with B. Gallagher on apportionment and upload into OIT (.4); review status and timing of state modifications (.4); review NY update (.2).	1.00	
10/8/2024	Anna Belluardo	Manager	1024F0265: Meeting with Big Lots to discuss status of state items, workpaper request list, and the city bot automation template with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) and A. Belluardo (PwC), S. Huang (PwC)	0.50	
10/8/2024	Stella Huang	Senior Associate	1024F0266: Meeting with Big Lots to discuss status of state items, workpaper request list, and the city bot automation template with B. Gallagher, T. Weber, S. Schoch, N. Hefner (Big Lots) and A. Belluardo (PwC), S. Huang (PwC)	0.50	
10/8/2024	Stella Huang	Senior Associate	1024F0267: Update apportionment details workpaper for Big Lots Stores and Big Lots Inc.	1.00	
10/9/2024	Nicole Berkow	Senior Manager	1024F0268: Prepare for discussion regarding review of 2023 U.S. Federal Income Tax Return	0.50	
10/9/2024	Stella Huang	Senior Associate	1024F0269: Update apportionment factor calculations in apportionment workpaper	2.00	
10/9/2024	Tommy McAvoy	Associate	1024F0270: Updating 2023 Compliance workpapers with apportionment data	1.50	
10/10/2024	Brian Trueman	Director	1024F0271: Connect with compliance team on approval and movement to e-file CPHI returns	0.50	
10/10/2024	Nicole Berkow	Senior Manager	1024F0272: Preparation and review of addendum to 2023 U.S. Federal Compliance SOW	1.50	
10/10/2024	Anna Belluardo	Manager	1024F0273: Email to client to follow up on status of state items and confirm federal taxable income	1.00	
10/11/2024	Brian Trueman	Director	1024F0274: Investigate federal changes at CPHI & follow up with Big Lots on State specific detail/information.	0.50	
10/11/2024	Anna Belluardo	Manager	1024F0275: Review of apportionment data import for accuracy and completeness	1.00	
10/11/2024	Anna Belluardo	Manager	1024F0276: Review and return submission for CPHI returns	1.00	
10/11/2024	Stella Huang	Senior Associate	1024F0277: Re-create and review PA and NC .xmls for Consolidated Property Holdings, Inc.	0.50	
10/11/2024	Stella Huang	Senior Associate	1024F0278: Update consolidated apportionment workpaper	1.00	
10/11/2024	Tommy McAvoy	Associate	1024F0279: Creating 2023 Compliance Fed wage credit workpaper	1.00	
10/14/2024	Anna Belluardo	Manager	1024F0280: Review of state workpapers and follow up email with client on status.	0.50	
10/15/2024	Brian Trueman	Director	1024F0281: Discuss the open information requests with Big Lots and the timing of state modifications & state specific workpapers to begin preparing returns.	0.50	
10/15/2024	Anna Belluardo	Manager	1024F0282: Setting up state mapping in OneSource and confirming binder setup.	0.50	
10/15/2024	Anna Belluardo	Manager	1024F0283: Updating attribute schedule for estimate FY23 net operating losses	1.00	

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10/15/2024	Stella Huang	Senior Associate	1024F0284: Review workpaper request list to identify state workpapers that can be prepared by PwC	0.50	
10/15/2024	Stella Huang	Senior Associate	1024F0285: Update estimated 2024 NOLs used/generated to attribute schedule	1.70	
10/16/2024	Lesha Shoemaker	Partner	1024F0286: Big Lots compliance state update and review of work papers and next steps	0.50	
10/16/2024	Anna Belluando	Manager	1024F0287: Discussion regarding state workpapers to be prepared with A. Belluando (PwC), T. McAvoy (PwC), S. Huang (PwC)	0.50	
10/16/2024	Anna Belluando	Manager	1024F0288: Updating state modification workpaper for data from the client (1.0); reviewing state workpapers (1.0)	2.00	
10/16/2024	Anna Belluando	Manager	1024F0289: Updating state modification workpaper for state inputs	1.00	
10/16/2024	Anna Belluando	Manager	1024F0290: Reviewing attributes and uploading logic chart.	0.50	
10/16/2024	Anna Belluando	Manager	1024F0291: Reviewing state workpapers prepared by PwC	0.50	
10/16/2024	Stella Huang	Senior Associate	1024F0292: Discussion regarding state workpapers to be prepared with A. Belluando (PwC), T. McAvoy (PwC), S. Huang (PwC)	0.50	
10/16/2024	Stella Huang	Senior Associate	1024F0293: Updates to estimated NOL in attribute schedule and workpapers list	2.00	
10/16/2024	Matthew Messer	Associate	1024F0294: Begin filling out Form 4797 in OIT	1.50	
10/16/2024	Tommy McAvoy	Associate	1024F0295: Discussion regarding state workpapers to be prepared with A. Belluando (PwC), T. McAvoy (PwC), S. Huang (PwC)	0.50	
10/16/2024	Tommy McAvoy	Associate	1024F0296: Updating 2023 Compliance workpaper for CT	2.00	
10/16/2024	Tommy McAvoy	Associate	1024F0297: Tax workpaper preparation	0.50	
10/17/2024	Brian Trueman	Director	1024F0298: Meeting with client to discuss state workpapers and impact of various items on state returns with S. Schoch, N. Hefner, B. Gallagher (Big Lots) and A. Belluando (PwC), S. Huang (PwC), B. Trueman (PwC)	0.50	
10/17/2024	Brian Trueman	Director	1024F0299: Call with Big Lots on information request & update with Big Lots tax team on compliance items & 11/15 workpapers.	0.50	
10/17/2024	Anna Belluando	Manager	1024F0300: Meeting with client to discuss state workpapers and impact of various items on state returns with S. Schoch, N. Hefner, B. Gallagher (Big Lots) and A. Belluando (PwC), S. Huang (PwC), B. Trueman (PwC)	0.50	
10/17/2024	Anna Belluando	Manager	1024F0301: Review of state specific apportionment workpapers prepared by client.	1.00	
10/17/2024	Stella Huang	Senior Associate	1024F0302: Meeting with client to discuss state workpapers and impact of various items on state returns with S. Schoch, N. Hefner, B. Gallagher (Big Lots) and A. Belluando (PwC), S. Huang (PwC), B. Trueman (PwC)	0.50	
10/17/2024	Matthew Messer	Associate	1024F0303: Finished filling out Form 4797 in OIT	1.00	
10/17/2024	Tommy McAvoy	Associate	1024F0304: Updating 2023 Compliance workpapers for apportionment/fed return numbers	2.50	
10/17/2024	Tommy McAvoy	Associate	1024F0305: Updating 2023 Compliance workpapers for apportionment	4.00	
10/18/2024	Nicole Berkow	Senior Manager	1024F0306: Prepare for discussion regarding tax accounting considerations in bankruptcy	1.00	
10/18/2024	Anna Belluando	Manager	1024F0307: Compiling list of info request to complete city template and updating city apportionment files	2.00	
10/18/2024	Anna Belluando	Manager	1024F0308: Preparing city workpapers and reviewing relevant data received from the client	2.50	
10/18/2024	Tommy McAvoy	Associate	1024F0309: Updating 2023 Compliance workpapers for corrections needed	2.50	
10/21/2024	Nicole Berkow	Senior Manager	1024F0310: 2023 Federal Tax Return Review - Form 4797	0.50	

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10/21/2024	Anna Belluardo	Manager	1024F0311: Meeting with new team members to discuss engagement structure, timing, workpapers, etc. with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC)	0.50	
10/21/2024	Anna Belluardo	Manager	1024F0312: Preparation of state 163j calculation and state franchise tax workpapers	2.00	
10/21/2024	Anna Belluardo	Manager	1024F0313: Preparation for client call and updating Flex forecast hours and budget	1.50	
10/21/2024	Anna Belluardo	Manager	1024F0314: Preparing state-specific workpapers and request list	0.50	
10/21/2024	Nicholl Troncoso	Manager	1024F0315: Meeting with new team members to discuss engagement structure, timing, workpapers, etc. with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC)	0.50	
10/21/2024	Matt Koebbeman	Senior Associate	1024F0316: Meeting with new team members to discuss engagement structure, timing, workpapers, etc. with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC)	0.50	
10/21/2024	Stella Huang	Senior Associate	1024F0317: Meeting with new team members to discuss engagement structure, timing, workpapers, etc. with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC)	0.50	
10/21/2024	Stella Huang	Senior Associate	1024F0318: Review state compliance workpapers prepared by team	3.50	
10/21/2024	Tommy McAvoy	Associate	1024F0319: Meeting with new team members to discuss engagement structure, timing, workpapers, etc. with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC)	0.50	
10/21/2024	Tommy McAvoy	Associate	1024F0320: Updating 2023 state compliance workpapers	2.50	
10/21/2024	Emily Nguyen	Specialist	1024F0321: Meeting with new team members to discuss engagement structure, timing, workpapers, etc. with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC)	0.50	
10/22/2024	Craig Keller	Partner	1024F0322: Meeting to discuss federal return open items, including Form 4797 questions with S. Schoch, T. Weber, B. Gallagher (Big Lots) with C. Keller (PwC), N. Berkow (PwC)	0.50	
10/22/2024	Brian Trueman	Director	1024F0323: Meeting to discuss federal return open items, transfer pricing, and state workpapers with S. Schoch, T. Weber, N. Hefner (Big Lots) with A. Belluardo (PwC), B. Trueman (PwC), S. Huang (PwC)	0.50	
10/22/2024	Brian Trueman	Director	1024F0324: Prepare for call with team on information requests, connect with Craig Keller (PwC) on federal items	1.00	
10/22/2024	Nicole Berkow	Senior Manager	1024F0325: Meeting to discuss federal return open items, including Form 4797 questions with S. Schoch, T. Weber, B. Gallagher (Big Lots) with C. Keller (PwC), N. Berkow (PwC)	0.50	
10/22/2024	Nicole Berkow	Senior Manager	1024F0326: Discussion with Big Lots on Form 4797 and recapture	1.00	
10/22/2024	Anna Belluardo	Manager	1024F0327: Meeting to discuss federal return open items, transfer pricing, and state workpapers with S. Schoch, T. Weber, N. Hefner (Big Lots) with A. Belluardo (PwC), B. Trueman (PwC), S. Huang (PwC)	0.50	
10/22/2024	Anna Belluardo	Manager	1024F0328: Preparation of Mississippi and North Carolina workpapers	3.00	
10/22/2024	Anna Belluardo	Manager	1024F0329: Review workpapers and provide feedback	0.50	
10/22/2024	Stella Huang	Senior Associate	1024F0330: Meeting to discuss federal return open items, transfer pricing, and state workpapers with S. Schoch, T. Weber, N. Hefner (Big Lots) with A. Belluardo (PwC), B. Trueman (PwC), S. Huang (PwC)	0.50	
10/22/2024	Stella Huang	Senior Associate	1024F0331: Finish review of workpaper prepared, update workpaper list by due date	1.00	

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10/22/2024	Tommy McAvoy	Associate	1024F0332: Updating 2023 state compliance workpapers for NJ, OK, MA, IN	4.00	
10/23/2024	Anna Belluardo	Manager	1024F0333: Review of NY supporting workpapers for apportionment	1.50	
10/23/2024	Anna Belluardo	Manager	1024F0334: Review of Kentucky workpapers and modifications	1.50	
10/23/2024	Anna Belluardo	Manager	1024F0335: Georgia workpaper review and updates	1.00	
10/24/2024	Anna Belluardo	Manager	1024F0336: Review of Iowa and South Carolina workpapers and tying out apportionment and modifications	2.50	
10/24/2024	Stella Huang	Senior Associate	1024F0337: Review workpaper after updates, prepare city bot template for KY and MO cities, KY gross receipts for COGS workpaper	3.00	
10/24/2024	Tommy McAvoy	Associate	1024F0338: Updating 2023 State compliance workpapers for City payment and federal info	1.00	
10/24/2024	Tommy McAvoy	Associate	1024F0339: Updating 2023 State compliance workpaper for KY	0.50	
10/25/2024	Brian Trueman	Director	1024F0340: Review federal tax return status with federal team and workpaper status based on information requests provided to client	0.50	
10/25/2024	Anna Belluardo	Manager	1024F0341: Review and reconciliation of depreciation workpapers and emailing the client with questions	2.00	
10/25/2024	Anna Belluardo	Manager	1024F0342: Updating Mississippi workpapers based on information from the client	0.50	
10/25/2024	Matthew Messer	Associate	1024F0343: Form 4797 recapture from updates	1.50	
10/28/2024	Craig Keller	Partner	1024F0344: Discussion with Big Lots on contributions of inventory for 2023 tax return, with C. Keller (PW) and N. Berkow (PwC)	1.50	
10/28/2024	Nicole Berkow	Senior Manager	1024F0345: Discussion with Big Lots on contributions of inventory for 2023 tax return, with C. Keller (PW) and N. Berkow (PwC)	1.50	
10/28/2024	Anna Belluardo	Manager	1024F0346: Corresponding with team regarding depreciation changes	1.00	
10/29/2024	Lesa Shoemaker	Partner	1024F0347: Big Lots tax compliance review	0.50	
10/29/2024	Brian Trueman	Director	1024F0348: Review updates on the status of federal changes and review KY Locality payment considerations.	1.50	
10/29/2024	Anna Belluardo	Manager	1024F0349: Review of state workpapers related to gain/loss	2.50	
10/29/2024	Stella Huang	Senior Associate	1024F0350: Add MI cities information to city bot template, update Big Lots Stores property factor in apportionment details file	2.00	
10/30/2024	Brian Trueman	Director	1024F0351: NYS - respond to S. Hutkai (Big Lots) on refund status, connect with the state on the status & schedule call next week for discussion & updates.	1.00	
10/30/2024	Anna Belluardo	Manager	1024F0352: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	
10/30/2024	Anna Belluardo	Manager	1024F0353: Updating state modifications for federal changes.	1.00	
10/30/2024	Nicholl Troncoso	Manager	1024F0354: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	
10/30/2024	Matt Koebbeman	Senior Associate	1024F0355: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	
10/30/2024	Stella Huang	Senior Associate	1024F0356: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	

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10/30/2024	Tommy McAvoy	Associate	1024F0357: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	
10/30/2024	Bryanna Fountain	Specialist	1024F0358: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	
10/30/2024	Emily Nguyen	Specialist	1024F0359: Call to discuss status of state return process with preparers with A. Belluardo (PwC), S. Huang (PwC), T. McAvoy (PwC), N. Troncoso (PwC), M. Koebbeman (PwC), E. Nguyen (PwC), B. Fountain (PwC)	0.50	
10/31/2024	Anna Belluardo	Manager	1024F0360: Verifying 4797 changes and modification	1.00	
10/31/2024	Anna Belluardo	Manager	1024F0361: Review of depreciation modifications	3.50	
10/31/2024	Stella Huang	Senior Associate	1024F0362: Prepare unitary binders in OIT and check if state modifications and apportionment are flowing in organizer.	3.50	
10/31/2024	Stella Huang	Senior Associate	1024F0363: Update depreciation amounts in OIT	1.00	
10/31/2024	Tommy McAvoy	Associate	1024F0364: Clearing diagnostics for e-file authorization of return	1.00	
10/31/2024	Tommy McAvoy	Associate	1024F0365: Preparing 2023 Delaware Big lots stores tax return	2.00	
<i>Subtotal - Tax Compliance Services</i>				<i>154.20</i>	<i>\$20,000.00</i>
Total - Hours and Compensation Sought - Fixed Fee Services				154.20	\$20,000.00